



[4830-01-p]

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 8864.**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 8864, Biodiesel and Renewable Diesel Fuels Credit.

**DATES:** Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to Roberto Mora-Figueroa, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION:** Requests for additional information or copies of the form and instructions should be directed to Sara Covington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or at (202)317-6038 or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

SUPPLEMENTARY INFORMATION:

Title: Biodiesel and Renewable Diesel Fuels Credit.

OMB Number: 1545-1924.

Form Number: 8864.

Abstract: The biodiesel and renewable diesel fuels credit isn't available for fuel sold or used after 2017. However, a partner in a fiscal year partnership, shareholder in a fiscal year S corporation, or beneficiary of a fiscal year trust or estate may receive a biodiesel and renewable diesel fuels credit that must be reported on a 2018 return.

Current Actions: There are changes being made to form at this time, however these changes will not affect the burden estimates.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 26.

Estimated Time per Respondent: 4 hrs., 13 mins.

Estimated Total Annual Burden Hours: 110.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the

collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: June 4, 2018.

**Laurie Brimmer,**  
Senior Tax Analyst

[FR Doc. 2018-12568 Filed: 6/11/2018 8:45 am; Publication Date: 6/12/2018]